

**MEAL DECLARATION
EXHIBIT 13
(REDACTED)**



May 10, 2006

Joshua A. McGuire
Boston Office
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.pdf File Via E-mail

Ellen V. Holloman, Esq.
Sullivan & Cromwell LLP
One New Fetter Lane
London EC4A 1AN, England

Re: ***Highfields Capital Ltd. v. SCOR, S.A.***
C.A. No. 04-10624-MLW

Dear Ellen:

In your May 9, 2006 letter, you requested that we provide you with replacement pages for documents currently bearing a confidentiality designation of "Confidential" which we previously indicated were to be redesignated as "Highly Confidential." This letter will address that request.

As you are aware, on May 2, 2006, we contacted Ropes & Gray by telephone and e-mail to alert it to the fact that documents with bates numbers HIGH10118-119, 010127-129, and 010115-117 should be designated "Highly Confidential" and not "Confidential." We asked that SCOR not include these documents with its opposition to the motion to affirm subject matter jurisdiction given their sensitivity and the fact that all of the information necessary to the jurisdictional issue had been provided by Highfields in the redacted copies of investor lists that we had produced. We also asked for additional time to review these documents before Ropes & Gray filed SCOR's opposition, particularly in light of the fact that the brief was not due until the following day. Ropes & Gray declined to delay the filing. However, Ropes & Gray did agree to treat the documents as having been designated as "Highly Confidential," and also assured us that the documents had not been shown to anyone other than counsel, and would not be so disclosed.

Subsequently, after reviewing the documents and the file in which they were located with our client, we learned of the privileged nature of the documents. On May 5, 2006, we provided notice pursuant to Paragraph 21 of the February 27, 2006 Stipulation and Protective Order (the "Protective Order") that these documents, among others, are

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Ellen V. Holloman, Esq.

May 10, 2006

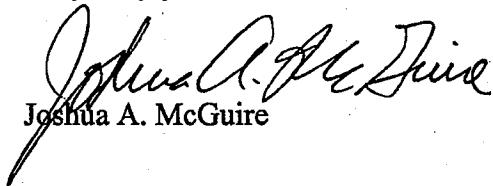
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Privileged Materials. SCOR is required to set aside these documents and make no further use of them in the litigation.

Accordingly, your request for replacement pages -- despite the designation of these documents as Privileged Materials -- is nonsensical. We do not intend to provide full replacement copies of documents that you are obligated to return to us or set aside. Nevertheless, in an abundance of caution, and in order to satisfy your odd request, I have enclosed replacement pages bearing the confidentiality designation of "Highly Confidential," which have been fully redacted in light of the fact that they are subject to the attorney-client privilege. Please substitute these pages for the documents bearing these bates numbers that were produced previously, destroy all copies of the documents bearing the "Confidential" label, and set aside these and all other documents identified as Privileged Material in the May 5, 2006 letter.

If you have any questions about this matter, please do not hesitate to call me.

Very truly yours,



Joshua A. McGuire

Enclosures

cc: Lisa C. Wood, Esq.
Kenneth S. Leonetti, Esq.
Douglas H. Meal, Esq.
Giselle J. Joffre, Esq.
James H. Carter, Jr., Esq.

Redacted as Privileged Material
pursuant to May 5, 2006 letter

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pursuant to May 5, 2006 letter

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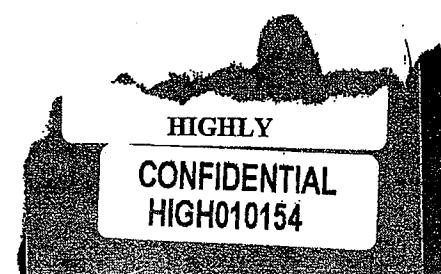
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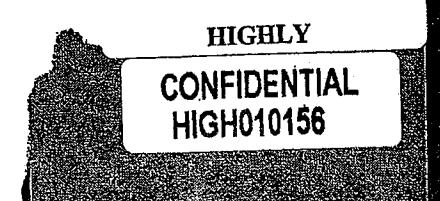


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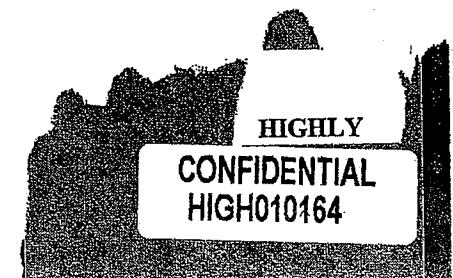
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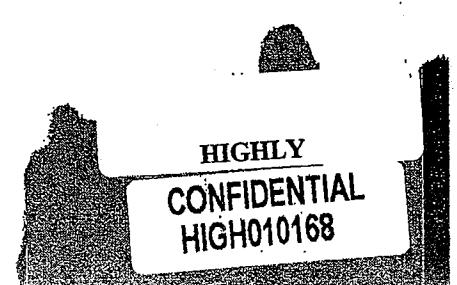
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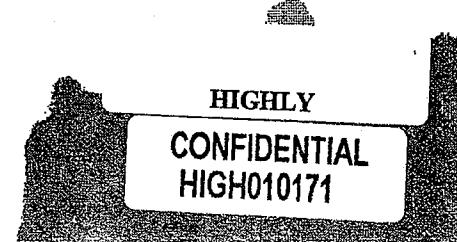
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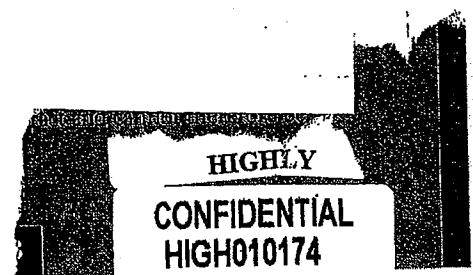
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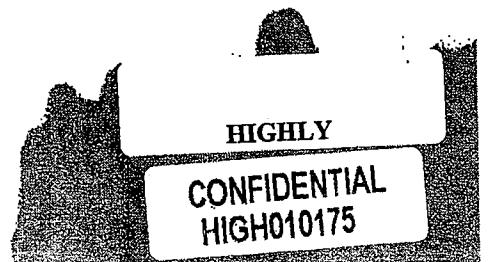
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